

# Foreword

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This edition marks the changeover in geographic coding from location of employer to location of employee residence. This new system more accurately identifies workers in the Continuous Work History Sample (a major source of Social Security program and workforce data) by geography. Direct comparisons cannot be made between States and counties in this edition with those of prior years because employee residence and employer location are often different, and the impact varies from State to State. Further, the new year-end residence coding system generally counts a worker once, while the prior years' system counted workers in each State where they had an employer.

Also new to this edition are data for workers who had earnings from self-employment. In 1993, about 10 percent of workers worked in self-employment, and self-employment income was about 6 percent of the total earnings taxable under Social Security. Of the approximately 13 million workers who had self-employment, about 8 million had self-employment only, and about 5 million had both wage and salary and self-employment.

This report presents three detailed tables by State and county and selected characteristics (sex, age, and race) on the number of wage and salary workers and self-employed persons, the amount of their taxable earnings, and the amount they paid in Social Security and Medicare contributions. These data are of great value to the Social Security Administration for planning and policy analysis.

This publication was prepared in the Division of Earnings Statistics and Analysis. The data programming and processing were carried out by Jim Coughlin, Greg Diez, Linda Dill, Mike Garcia, Joan Loeff, Joel Packman, Allyson Ross, and Bev Smith. For questions pertaining to the data in this document, please telephone Greg Diez (410-965-0153). To obtain additional copies of this report, please contact us by telephone (202-282-7138) or e-mail ([sherman.e.caldwell@ssa.gov](mailto:sherman.e.caldwell@ssa.gov)). This publication is also available on the World Wide Web site:

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for Research, Evaluation, and Statistics

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